

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES
HONOLULU, HAWAII

August 7, 1972

MEMORANDUM - 1972-3

TO: Heads of Departments and Agencies
FROM: KeNam Kim, State Comptroller
SUBJECT: Employee Meals


The purpose of this memorandum is to remind all State agencies of the general policy regarding employee meals as an expenditure of State funds.

Meals are authorized for employees under certain circumstances by the personnel rules and regulations and the travel rules and regulations. Meals are also considered authorized as a part of certain out-service training programs, and approval of those programs by the Department of Personnel Services is considered approval of employee meals that may be included in the programs.

Generally, employee meals are not otherwise allowable as a charge against State funds. This policy is based on the need to treat all State employees fairly and equally in the matter of employee meals and is in line with policy on other expense reimbursements such as mileage.

Employees on travel status attending approved out-service training programs where meals are paid by the State will have their per diem allowance reduced by the amount of the subsistence allowance, for the related meals, provided for in the travel rules and regulations. The travel subsistence allowance rates also apply to any exception to the policy described in this circular that may be approved.

Questions regarding the above general policy, or requests for exceptions that a department head feels are justified, should be addressed to the Comptroller in writing prior to incurrence of the expense.


KENAM KIM
State Comptroller